

STATE OF MISSOURI
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
June 30, 2005
(In Thousands of Dollars)

| | Natural Resources Cost Allocation | Mental Health Interagency Payments | State Facility Maintenance and Operation | Office of Administration Revolving | Working Capital Revolving | General Government Revolving | Social Services Administrative Trust | Economic Development Administrative | Professional Registration Fees | Conservation Employees' Insurance Plan | Transportation Self-Insurance Plan | Missouri State Employees' Insurance Plan | Missouri Consolidated Health Care Plan | Highway and Transportation Employees' and Highway Patrol Insurance Plan | Totals June 30, 2005 |
|---|--|---|---|--|---------------------------------|------------------------------------|---|---|--------------------------------------|---|--|--|---|---|--------------------------------|
| ASSETS | | | | | | | | | | | | | | | |
| Current Assets: | | | | | | | | | | | | | | | |
| Cash and Cash Equivalents | \$ 273 | \$ 202 | \$ 384 | \$ 2,855 | \$ 2,111 | \$ 496 | \$ 54 | \$ 114 | \$ 59 | \$ 5,391 | \$ --- | \$ --- | \$ 129,012 | \$ 23,800 | \$ 164,751 |
| Investments | 649 | 498 | 946 | 8,345 | 5,208 | 1,224 | 134 | 276 | 145 | --- | 40,256 | 1,942 | --- | 8,906 | 68,529 |
| Accounts Receivable, Net | --- | --- | --- | 1,331 | 643 | 8,647 | --- | 15 | --- | 394 | 90 | 1,036 | 2,754 | 142 | 15,052 |
| Interest Receivable | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | 285 | --- | --- | --- | 285 |
| Due from Other Funds | --- | 546 | 34 | 3,544 | 958 | --- | 644 | 15 | --- | --- | --- | 1 | 12,693 | --- | 18,435 |
| Inventories | --- | 16 | --- | 241 | 10,906 | --- | 124 | 2 | 12 | --- | --- | --- | --- | --- | 11,301 |
| Prepaid Items | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | 51 | --- | 51 |
| Noncurrent Assets: | | | | | | | | | | | | | | | |
| Restricted Assets: | | | | | | | | | | | | | | | |
| Cash and Cash Equivalents | --- | --- | 5,694 | 914 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | 6,608 |
| Investments | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | 198 | --- | --- | --- | 198 |
| Capital Assets: | | | | | | | | | | | | | | | |
| Construction in Progress | 239 | --- | 163,346 | 7,202 | 49 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 170,836 |
| Land | --- | --- | 8,332 | --- | 103 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 8,435 |
| Land Improvements | --- | --- | 2,958 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | 2,958 |
| Buildings | --- | --- | 223,083 | 7,310 | 6,459 | --- | --- | --- | 2,300 | --- | --- | --- | --- | --- | 239,152 |
| Equipment | 5,408 | 2,628 | 6,161 | 33,644 | 23,661 | 68 | 523 | 775 | 1,693 | --- | --- | --- | 2,446 | --- | 77,007 |
| Less Accumulated Depreciation | (4,070) | (819) | (134,456) | (32,151) | (22,478) | (49) | (325) | (602) | (1,651) | --- | --- | --- | (1,944) | --- | (198,545) |
| Total Capital Assets (Net of Accumulated Depreciation) | 1,577 | 1,809 | 269,424 | 16,005 | 7,794 | 19 | 198 | 173 | 2,342 | --- | --- | --- | 502 | --- | 299,843 |
| Total Assets | 2,499 | 3,071 | 276,482 | 33,235 | 27,620 | 10,386 | 1,154 | 595 | 2,558 | 5,785 | 40,829 | 2,979 | 145,012 | 32,848 | 585,053 |
| LIABILITIES | | | | | | | | | | | | | | | |
| Current Liabilities: | | | | | | | | | | | | | | | |
| Accounts Payable | 7 | 16 | 217 | 3,238 | --- | 2 | 36 | 4 | 32 | --- | 96 | 2,642 | 6,688 | 1,169 | 14,147 |
| Accrued Payroll | 219 | 4 | 215 | 450 | 288 | 37 | 2 | 48 | 112 | --- | --- | --- | --- | --- | 1,375 |
| Due to Other Funds | 90 | 10 | 103 | 169 | 130 | 17 | 10 | 20 | 50 | --- | --- | --- | --- | --- | 599 |
| Unearned Revenue | --- | --- | --- | 245 | --- | --- | --- | --- | --- | --- | --- | --- | 17,094 | 6,708 | 24,047 |
| Claims Liability | --- | --- | --- | --- | --- | --- | --- | --- | --- | 2,548 | 13,725 | --- | 36,707 | 8,100 | 61,080 |
| Obligations under Lease Purchase | --- | --- | 73 | 924 | --- | --- | --- | --- | --- | --- | --- | --- | 44 | --- | 1,041 |
| Compensated Absences | 385 | --- | 516 | 851 | 602 | 68 | 2 | 93 | 212 | --- | --- | --- | 157 | --- | 2,886 |
| Noncurrent Liabilities: | | | | | | | | | | | | | | | |
| Claims Liability | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | 32,202 | --- | --- | 1,019 | 33,221 |
| Obligations under Lease Purchase | --- | --- | 983 | 364 | --- | --- | --- | --- | --- | --- | --- | --- | 87 | --- | 1,434 |
| Compensated Absences | 159 | --- | --- | 302 | 74 | 18 | 5 | --- | --- | --- | --- | --- | 28 | --- | 586 |
| Total Liabilities | 860 | 30 | 2,107 | 6,543 | 1,094 | 142 | 55 | 165 | 406 | 2,548 | 46,023 | 2,642 | 60,805 | 16,996 | 140,416 |
| NET ASSETS | | | | | | | | | | | | | | | |
| Invested in Capital Assets, Net of Related Debt | 1,577 | 1,809 | 268,368 | 14,717 | 7,794 | 19 | 198 | 173 | 2,342 | --- | --- | --- | 371 | --- | 297,368 |
| Restricted for: | | | | | | | | | | | | | | | |
| Revenue Bonds | --- | --- | 5,694 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | 5,694 |
| Other Purposes | --- | --- | --- | 914 | --- | --- | --- | --- | --- | --- | 198 | --- | --- | --- | 1,112 |
| Unrestricted | 62 | 1,232 | 313 | 11,061 | 18,732 | 10,225 | 901 | 257 | (190) | 3,237 | (5,392) | 337 | 83,836 | 15,852 | 140,463 |
| Total Net Assets | \$ 1,639 | \$ 3,041 | \$ 274,375 | \$ 26,692 | \$ 26,526 | \$ 10,244 | \$ 1,099 | \$ 430 | \$ 2,152 | \$ 3,237 | \$ (5,194) | \$ 337 | \$ 84,207 | \$ 15,852 | \$ 444,637 |